

## **Reporting on Controls at a Service Organization:** **Expectations of Management and Auditors**

### **Description**

Statement on Standards for Attestation Engagements (SSAE) No. 16, Reporting on Controls at a Service Organization, was finalized by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA) in January 2010 and became effective on June 15, 2011. Many service organizations that previously had a SAS 70 service auditor's examination ("SAS 70 audit") performed converted to the new standard in 2011 and now have a SSAE 16 report instead - also referred to as a Service Organization Controls (SOC) 1 report. What do SSAE 16 reports provide? How should they be used and what is management's responsibility?

### **Moderator**

**Phyllis Anderson** ([bio](#)), Assistant Director, FMA, GAO

### **Panelists**

**Bob Dacey**, Chief Accountant, GAO

**Matthew Miller**, Bureau of the Fiscal Service, Treasury



## **Phyllis Anderson**

Phyllis has over 20 years of professional experience in auditing the federal government, international organizations, private industry, and in public accounting. Currently, she serves as an Assistant Director of Financial Management and Assurance at the Government Accountability Office. She is responsible for leading performance audits, performing quality control reviews of financial audits and works in standard-setting for the Federal Accounting Standards Advisory Board and international auditing standards for government audit institutions. Prior to GAO, Phyllis worked at Coopers and Lybrand in auditing and the First National Bank of Chicago in corporate finance.

Phyllis holds a Bachelor of Science degree in Accounting from Fairleigh Dickinson University and a Masters of Business Administration in Finance from the William E. Simon School of Business, University of Rochester. She possesses the following certifications: Certified Public Accountant, Chartered Global Management Accountant, Certified Government Financial Manager, and Certified Internal Control Auditor.